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irc section 2032

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**TaxAlmanac - Internal Revenue Code:Sec. 2032. Alternate valuation**2032. Alternate valuation (a) General The value of the gross estate may be .... "(B) the election under **section 2032** of the **Internal Revenue Code** of 1986 ...www.taxalmanac.org/index.php/Internal\_Revenue\_Code:Sec.\_2032.\_Alternate\_valuation - 20k - [Cached](#) - [Similar pages](#) - [Note this](#)**AICPA Estate Planning**Under **IRC section 2032**, an executor or trustee may elect to value estate assets at their date of death value or use an alternate valuation date six months ...www.aicpa.org/pubs/jofa/oct97/wilson.htm - 41k - [Cached](#) - [Similar pages](#) - [Note this](#)**January 2005 Plain Language Regulations****Section 6104** of the **Internal Revenue Code** provides that the IRS and exempt ... and requesting relief to make the **section 2032** election or protective ...www.irs.gov/taxpros/article/0,,id=132756,00.html - 21k - [Cached](#) - [Similar pages](#) - [Note this](#)**Internal Revenue Bulletin - February 2, 2004 - REG-139845-02****Section 2032** provides that the executor may elect to value the property on an ... Pursuant to **section 7805(f)** of the **Internal Revenue Code**, this notice of ...www.irs.gov/irb/2004-05\_IRB/ar13.html - 37k - [Cached](#) - [Similar pages](#) - [Note this](#)**Internal Revenue Code**1014(a)(2) in the case of an election under either **section 2032** or **section 811(j)** of the **Internal Revenue Code** of 1939 where the decedent died after October ...

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by Jerome Ostrov - 2001 - Business &amp; Economics

... Act of 1984, 1 3 **IRC section 2032(c)** and Treasury Regulations **section** ... rule was changed by the Deficit Reduction Act of 1984, 1-4 which amended **section** ...books.google.com/books?isbn=0872241416... - [Note this](#)[\[PDF\]](#) [Law 219 Estate and Gift Taxation Syllabus Fall 2007 Mon. & Weds. 4 ...](#)